सत्यमेव जयते

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भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा अधिसूचनाएं

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

Jaipur, October 21, 2020

S.O.392. .-In exercise of the powers conferred by section 168 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017) (hereafter in this notification referred to as the said Act), read with sub-rule (5) of rule 61 of the Rajasthan Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), I, AbhishekBhagotia, Chief Commissioner, State Tax, Rajasthan, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month:

Provided that, for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, whose principal place of business is in the State, the return in **FORM GSTR-3B** of the said rules for the months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twenty-fourth day of the month succeeding such month.

2. **Payment of taxes for discharge of tax liability as perFORM GSTR-3B**. – Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax by debiting the electronic cash ledger or electronic credit ledger, as the case may be and his liability towards interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

[F.17(131-Pt.-II)ACCT/GST/2017/6097]

AbhishekBhagotia,

Chief Commissioner of State Tax,

Rajasthan, Jaipur.

Government Central Press, Jaipur.